NOTE OF DISSENT, SUBJECT TO WHICH MR. H. VENKATRAMIA, A MEMBER OF THE SELECT COMMITTEE APPOINTED TO CONSIDER THE MYSORE DISTRICT BOARDS BILL HAS SIGNED THE REPORT.

Section 10 (a) dis-qualifies a person who has been sentenced by a criminal court to imprisonment or whipping for an offence punishable with imprisonment for a term of, or exceeding six months. This works as a great hardship because there are several offences which are by no means heinous but which are punishable with imprisonment for six months or one year. For instance, an offence of simple hurt under Section 323, Indian Penal Code, is punishable with imprisonment of one year. Therefore it looks to me reasonable to raise the term prescribed in the above Section to one year and omit the words "of, or" between "term" and "exceeding" so that it may read as "for a term exceeding one year".

3-12-1925. H. VENKATRAMIA.

NOTIFICATION.

OFFICE OF THE SECRETARY, MYSORE LEGISLATIVE COUNCIL.

No. 3423, *dated the 2nd January* 1926.

Under Rule 8 of the Rules for the conduct of business of the Mysore Legislative Council, the accompanying Bill to amend the Mysore Income Tax Regulation, 1923, is published for general information with the statement of objects and reasons.

By Order,
R. RANGA RAO,
Secretary, Mysore Legislative Council.

A BILL TO AMEND THE MYSORE INCOME TAX REGULATION, 1923.

Wheras it is expedient to amend the Mysore Income Tax Regulation, 1923, for certain purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Regulation may be called the Mysore Income Tax (Amendment) Regulation, 192

Amendment of Section 2, Regulation V of 1923.

2. In clause (12) of Section 2 of the Mysore Income Tax Regulation, 1923 (hereinafter referred to as the said Regulation) after the words "any other public body or" the words "any" shall be inserted.

Amendment of Section 3, Regulation V of 1923.

3. In Section 3 of the said Regulation for the words "individual, company, firm, and Hindu undivided family", the words "individual family, company, firm and other association of individuals" shall be substituted.

Amendment of Section 4, Regulation V of 1923.

4. In sub-section (2) of Section 4 of the Regulation, for the words "shall be deemed to be profits and gains of the year in which they are received or brought into Mysore", the following words shall be substituted, namely:—

"Shall, if they are received in or brought into Mysore, be deemed to have accrued or arisen in Mysore and to be profits and gains of the year in which they are received or brought".

Amendment of Section 25, Regulation V of 1923.

5. In Section 25 of the said Regulation, (a) in sub-section (1) for the words and figures "commenced after the 30th day of June 1923" the words and figures "on which income-tax was not at any time charged under the provisions of the Mysore Income Tax Regulation, 1920" shall be substituted; and (b) in sub-section (3) the words "which was in existence at the commencement of this Regulation and" shall be omitted.

Amendment of Section 55, Regulation IV of 1923.

6. In Section 55 of the said Regulation for the words "individual, unregistered firm, Hindu undivided family or company" the words "individual, Hindu undivided family, company, unregistered firm or other association of individuals, not being a registered firm," shall be substituted.

Amendment of Section 56, Regulation V of 1923.

7. In Section 56 of the said Regulation for the words "individual, unregistered firm, Hindu undivided family, or company", the words "individual, Hindu undivided family, company, unregistered firm or other association of individuals" shall be substituted.

Amendment of Section 56, Regulation V of 1923.

8. To Section 56 of the said Regulation, the following proviso shall be added, *viz*,:—

"Provided that, in computing the total income of a member of a registered firm, where any change occurs in the constitution of the firm, the profits or gains of the firm during the previous year shall be deemed